



State of New Jersey Local Government Services

Year: 2018 **Municipal User Friendly Budget**

MUNICIPALITY: 1612 Totowa Borough - County of Passaic ▼ Adopted ▼

Municode: 1612

Filename: 1612_fba_2018.xlsm

Website: totowanj.org

Phone Number: 973-956-1000

Mailing Address: 537 Totowa Road

[Email the UFB if not using Outlook](#)

Municipality: Totowa **State:** NJ **Zip:** 07512

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Coiro	12/31/2018	mayorcoiro@totowanj.org

Chief Administrative Officer

Joseph		Wassel		jwassel@totowanj.org
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Chief Financial Officer

Lisa		Nash		lnash@totowanj.org
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Municipal Clerk

Joseph		Wassel		jwassel@totowanj.org
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Registered Municipal Accountant

Dieter	P.	Lerch		dlerch@lvpcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony		Picarelli	12/31/2018	apicarelli@totowanj.org
Lisa	M.	Palazzo	12/31/2018	lpalazzo@totowanj.org
Louis		D'Angelo	12/31/2019	ldangelo@totowanj.org
John	F.	Capo	12/31/2019	jcapo@totowanj.org
Debra		Andriani	12/31/2020	dandriani@totowanj.org
William		Bucher, Jr.	12/31/2020	wbucher@totowanj.org



USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Water Utility	Swim Pool Utility	Utility	Utility	Utility	Utility
08	Surplus	4.29%	\$96,000.00	\$2,239,000.00	\$2,335,000.00	\$2,220,000.00		\$115,000.00					
08	Local Revenue	-8.41%	(\$332,348.00)	\$3,952,348.00	\$3,620,000.00	\$638,000.00		\$2,920,000.00	\$62,000.00				
09	State Aid (without offsetting appropriation)	1.21%	\$15,585.00	\$1,288,629.00	\$1,304,214.00	\$1,304,214.00							
08	Uniform Construction Code Fees	-0.22%	(\$1,062.00)	\$491,062.00	\$490,000.00	\$490,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	33.33%	\$24,500.00	\$73,500.00	\$98,000.00	\$98,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	5.92%	\$7,671.00	\$129,650.00	\$137,321.00	\$137,321.00							
08	Other Special Items	98.88%	\$411,555.00	\$416,207.00	\$827,762.00	\$526,978.00		\$300,784.00					
15	Receipts from Delinquent Taxes	-32.59%	(\$253,809.00)	\$778,809.00	\$525,000.00	\$500,000.00		\$25,000.00					
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-5.34%	(\$671,430.00)	\$12,570,017.00	\$11,898,587.00	\$11,898,587.00							
07	Minimum Library Tax	0.16%	\$1,109.00	\$712,616.00	\$713,725.00	\$713,725.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	33.94%	\$19,004.00	\$55,986.00	\$74,990.00				\$74,990.00				
	Total	-3.01%	(\$683,225.00)	\$22,707,824.00	\$22,024,599.00	\$18,526,825.00	\$0.00	\$3,360,784.00	\$136,990.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Water Utility	Swim Pool Utility	Utility	Utility	Utility	Utility	
20	General Government		-2.95%	(\$28,738.00)	\$975,393.00	\$946,655.00	\$946,655.00									
21	Land-Use Administration		210.92%	\$51,811.00	\$24,564.00	\$76,375.00	\$76,375.00									
22	Uniform Construction Code		-2.01%	(\$6,047.00)	\$301,532.00	\$295,485.00	\$295,485.00									
23	Insurance		4.27%	\$66,904.00	\$1,567,071.00	\$1,633,975.00	\$1,633,975.00									
25	Public Safety		3.88%	\$163,002.00	\$4,197,526.00	\$4,360,528.00	\$4,284,405.00	\$76,123.00								
26	Public Works		21.27%	\$606,330.00	\$2,850,196.00	\$3,456,526.00	\$2,213,055.00	\$36,056.00		\$1,207,415.00						
27	Health and Human Services		16.50%	\$28,499.00	\$172,693.00	\$201,192.00	\$176,050.00	\$25,142.00								
28	Parks and Recreation		31.73%	\$74,178.00	\$233,802.00	\$307,980.00	\$191,590.00				\$116,390.00					
29	Education (including Library)		0.16%	\$1,109.00	\$712,616.00	\$713,725.00	\$713,725.00									
30	Unclassified		105.30%	\$5,129.00	\$4,871.00	\$10,000.00	\$10,000.00									
31	Utilities and Bulk Purchases		9.83%	\$380,828.00	\$3,875,097.00	\$4,255,925.00	\$2,320,925.00			\$1,935,000.00						
32	Landfill / Solid Waste Disposal		14.84%	\$1,938.00	\$13,062.00	\$15,000.00	\$15,000.00									
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures		10.25%	\$159,706.00	\$1,558,337.00	\$1,718,043.00	\$1,554,074.00			\$158,369.00	\$5,600.00					
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services		37.94%	\$26,954.00	\$71,046.00	\$98,000.00	\$98,000.00									
43	Court and Public Defender		9.04%	\$17,596.00	\$194,604.00	\$212,200.00	\$212,200.00									
44	Capital		71.89%	\$655,763.00	\$912,237.00	\$1,568,000.00	\$0.00	\$1,493,000.00		\$60,000.00	\$15,000.00					
45	Debt		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
46	Deferred Charges		-39.22%	(\$164,573.00)	\$419,563.00	\$254,990.00	\$254,990.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		2.70%	\$50,000.00	\$1,850,000.00	\$1,900,000.00	\$1,900,000.00									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
	Total	0.00	0.00	10.49%	\$2,090,389.00	\$19,934,210.00	\$22,024,599.00	\$16,896,504.00	\$1,630,321.00	\$0.00	\$3,360,784.00	\$136,990.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	74	\$41,158,100.00	1.81%
2 Residential	3,433	\$1,360,295,200.00	59.72%
3A/3B Farm	2	\$903,200.00	0.04%
4A Commercial	233	\$546,783,500.00	24.00%
4B Industrial	77	\$325,748,700.00	14.30%
4C Apartments	1	\$356,700.00	0.02%
5A/5B Railroad	9	\$2,672,700.00	0.12%
6A/6B Business Personal Property	0	\$0.00	0.00%
Total	3,829	\$2,277,918,100.00	100.00%

Average Ratio (%), Assessed to True Value	106.18%
Equalized Valuation, Taxable Properties	\$2,145,336,315.69

Total # of property tax appeals filed in 2017	County Tax Board	45.00
	State Tax Court	36.00
Number of 2017 County Tax Board decisions appealed to Tax Court		7.00
Number of pending property tax appeals in State Tax Court		72.00

Amount paid out by municipality for tax appeals in 2017	\$1,509,694.00
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$22,260,500.00	5.80%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	65	\$264,915,600.00	69.03%
15D Church and Charities	6	\$29,735,100.00	7.75%
15E Cemeteries & Graveyards	9	\$57,269,500.00	14.92%
15F Other Exempt	18	\$9,592,100.00	2.50%
Total	100	\$383,772,800.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 16.85%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	7.00	98,589.00	\$31,600.00	\$0.00	\$3,773.00	\$60,686.00	\$2,530.00
Supervisory Staff (Department Heads & Managers)	7.00	5.00	1,323,952.00	\$1,034,779.00	\$0.00	\$123,540.00	\$82,853.00	\$82,780.00
Police Officers (Including Superior Officers)	28.00	0.00	4,869,106.00	\$3,391,840.00	\$128,600.00	\$899,508.00	\$415,258.00	\$33,900.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Union Employees not listed above	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Non-Union Employees not listed above	33.00	123.00	4,190,817.00	\$2,905,008.00	\$95,800.00	\$346,822.00	\$621,597.00	\$221,590.00
Totals	68.00	135.00	10,482,464.00	\$7,363,227.00	\$224,400.00	\$1,373,643.00	\$1,180,394.00	\$340,800.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	17.00	\$11,567.58	\$196,648.86	17.00	\$11,594.27	\$197,102.59
Parent & Child	3.00	\$20,960.84	\$62,882.52	4.00	\$20,825.46	\$83,301.84
Employee & Spouse (or Partner)	14.00	\$23,398.23	\$327,575.22	17.00	\$23,295.29	\$396,019.93
Family	29.00	\$32,115.77	\$931,357.33	31.00	\$32,097.11	\$995,010.41
Employee Cost Sharing Contribution (enter as negative -)			(\$411,268.00)			(\$415,500.00)
Subtotal	63.00		\$1,107,195.93	69.00		\$1,255,934.77
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$22,814.88	\$22,814.88			\$0.00
Family	1	\$31,826.64	\$31,826.64	3	\$31,826.64	\$95,479.92
Employee Cost Sharing Contribution (enter as negative -)			(\$1,913.00)			(\$2,865.00)
Subtotal	2.00		\$52,728.52	3.00		\$92,614.92
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	65.00		\$1,159,924.45	72.00		\$1,348,549.69

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

Yes

Is prescription drug coverage provided by the SHBP (Yes or No)?

YES

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

		Gross Debt	Deductions	Net Debt	Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt		\$3,230,000.00	\$3,230,000.00	\$0.00				
Regional School Debt		\$1,811,547.00	\$1,811,547.00	\$0.00				
Utility Fund Debt								
Water		\$510,000.00	\$510,000.00	\$0.00				
Swim Pool				\$0.00				
0				\$0.00				
0				\$0.00				
0				\$0.00				
0				\$0.00				
<u>Municipal Purposes</u>								
Debt Authorized		\$2,000,482.00		\$2,000,482.00				
Notes Outstanding				\$0.00				
Bonds Outstanding				\$0.00				
Loans and Other Debt				\$0.00				
Total (Current Year)		\$7,552,029.00	\$5,551,547.00	\$2,000,482.00	\$0.00	\$0.00	\$0.00	\$0.00
Population (2010 census)		<u>10,804</u>						
Per Capita Gross Debt		<u>\$699.00</u>						
Per Capita Net Debt		<u>\$185.16</u>						
3 Yr. Average Property Valuation			<u>\$2,166,734,036.67</u>					
Net Debt as % of 3 Year Avg Property Valuation			<u>0.09%</u>					
Utility Fund - Principal								
Utility Fund - Interest								
Bond Anticipation Notes - Principal								
Bond Anticipation Notes - Interest								
Bonds - Principal								
Bonds - Interest								
Loans & Other Debt - Principal								
Loans & Other Debt - Interest								
Total					\$0.00	\$0.00	\$0.00	\$0.00
Total Principal					\$0.00	\$0.00	\$0.00	\$0.00
Total Interest					\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget					<u>0.00%</u>			
Description	Debt Not Listed Above							
Total Guarantees - Governmental								
Total Guarantees - Other								
Total Capital/Equipment Leases								
Total Other								
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>					
Rating								
Year of Last Rating								
Mark "X" if Municipality has no bond rating		X						

USER FRIENDLY BUDGET SECTION - Notes

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